shall be considered as paid on such April 15th.

(6) *Procurement of Federal Tax Deposit form.* Copies of the Federal Tax Deposit form will so far as possible be furnished withholding agents. A withholding agent will not be excused from making a deposit, however, by the fact that no form has been furnished to it. A withholding agent not supplied with the form should make application therefor in ample time to make the required deposits within the time prescribed. The withholding agent may secure the form or additional forms by applying therefor and supplying its name, identification number, address, and the taxable period to which the deposit will relate. Copies of the Federal Tax Deposit form may be secured by application therefor to the district director or director of a service center.

(c) *Deposits by electronic funds transfer.* For the requirement to deposit taxes withheld on nonresident aliens and foreign corporations by electronic funds transfer, see § 31.6302–1(h) of this chapter. A taxpayer not required to deposit by electronic funds transfer pursuant to § 31.6302–1(h) of this chapter remains subject to the rules of paragraph (b) of this section.

(d) *Penalties for failure to make deposits.* For provisions relating to the penalty for failure to make a deposit within the prescribed time, see section 6656.

(e) *Saturday, Sunday, or legal holidays.* For provisions relating to the time for performance of acts where the last day falls on Saturday, Sunday, or a legal holiday, see § 301.7503–1 of this chapter (Procedure and Administration Regulations).

(f) *Employer identification number.* For the definition of the term ''employer identification number'', see § 301.7701–12 of this chapter (Procedure and Administration Regulations). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see § 301.6676–1 of such chapter.

(g) *Effective date.* Except as otherwise provided, this section shall apply to tax required to be withheld under chapter 3 of the Code after 1966.

[T.D. 6922, 32 FR 8713, June 17, 1967, as amended by T.D. 6941, 32 FR 18040, Dec. 16, 1967; T.D. 7243, 38 FR 22, Jan. 3, 1973; T.D. 7953, 49 FR 19644, May 9, 1984; T.D. 8723, 62 FR 37492, July 14, 1997; T.D. 8947, 66 FR 32542, June 15, 2001; T.D. 8952, 66 FR 33831, June 26, 2001]

§ 1.6302–3 Use of Government depositaries in connection with estimated taxes of certain trusts.

(a) *Requirement.* A bank or other financial institution described in paragraph (b) of this section shall deposit in its Treasury Tax & Loan account described in 31 CFR 203 all payments of estimated tax required to be paid on or after September 15, 1988, under section 6654(l) with respect to trusts for which such institution acts as a fiduciary on or before the date otherwise prescribed for paying such tax.

(b) *Banks and financial institutions subject to this requirement.* The requirement of paragraph (a) of this section applies to banks and other financial institutions described in sections 581 and 591 that have been designated as authorized Federal tax depositaries described in section 6302(c) and that act as fiduciaries for at least 200 trusts to which section 6654(l) applies that during the calendar year are required to make installment payments of estimated tax with respect to such trusts. For purposes of this section, a fiduciary is the person responsible for filing the tax returns and paying the taxes with respect to a trust.

(c) *Cross-references.* For further guidance and instructions for certain banks and financial institutions acting as fiduciaries with respect to taxable trusts, see Rev. Proc. 89–49 (1989–2 C.B. 615), (see § 601.601(d)(2) of this chapter) or any successor revenue procedure. For the requirement to deposit estimated tax payments of taxable trusts by electronic funds transfer, see § 31.6302–1(h) of this chapter.

[T.D. 8192, 53 FR 12008, Apr. 12, 1988; T.D. 8192, 53 FR 13464, Apr. 25, 1988, as amended by T.D. 8723, 62 FR 37492, July 14, 1997; T.D. 8952, 66 FR 33831, June 26, 2001]